

**2023**

**ANNUAL  
CHECK LIST**

**METZGER  
MANCINI & LACKNER LLP**

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CERTIFIED PUBLIC ACCOUNTANTS

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# 2023 Annual Check List - Required to Begin Page 1 of 8

Due diligence regulations require that we, your income tax return preparer, obtain the following information from you **annually**. Please read, answer, and return this checklist. Tax laws change from year to year. Questions apply to you, your spouse and all dependents reported on your tax returns. **Please do not assume we have this information.**

**We cannot begin until you complete, sign, date (page 8) and return this checklist, along with your signed "Letter of Engagement". PLEASE PRINT CLEARLY. Skipping questions will delay preparation.**

**Section 1. - Personal Information - Please provide missing information / make corrections, as needed. Please also mark your preferred mode of contact clearly with an "\*" at the end of the appropriate line.**

Taxpayer

Cell #: \_\_\_\_\_  
 Email: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_

Spouse

Cell #: \_\_\_\_\_  
 Email: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_

**Home:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Driver license state (IN, MI, etc.)	<u>Taxpayer State</u> _____	<u>Spouse State</u> _____
DL / state ID#	T _____	S _____
Date issued	T _____	S _____
Date expires	T _____	S _____

Did you pay quarterly estimated tax payments for tax year **2023**? (CIRCLE ONE) Yes No

**Please list and provide copies of canceled checks or other confirmation. DO NOT include tax year 2022 extension payments made in April 2023 or amounts paid when you filed your 2022 tax return.**

<u>Due Date</u>	<u>Date YOU Actually Paid</u>	<u>Amount Paid to IRS</u>	<u>Amount Paid to Indiana</u>	<u>List any other States</u> _____
April 15, 2023:	_____	\$ _____	\$ _____	\$ _____
June 15, 2023:	_____	\$ _____	\$ _____	\$ _____
Sept 15, 2023:	_____	\$ _____	\$ _____	\$ _____
Jan 15, 2024:	_____	\$ _____	\$ _____	\$ _____

**Section 1. - Personal Information (continued)**

- A. Did you receive any notice or correspondence from the IRS or state **(CIRCLE ONE)** Yes No  
Please provide us with a copy, if you have not already done so.
- B. Did you or any of your dependents receive an Identity Protection PIN (IP PIN) Yes No  
from the IRS for 2023? If yes, please provide the IRS letter for 2023.
- C. At any time during 2023, did you: (a) receive (as a reward, award, or payment Yes No  
for property or services); or (b) sell, exchange, or otherwise dispose of a  
digital asset (or a financial interest in a digital asset)?
- D. Did you / spouse work remotely for an employer located in another state? Yes No  
You may have additional state filing requirements. Please contact us.
- E. Did your marital status change during the year? Yes No
- F. Did you pay or receive alimony in 2023? Yes No

Please provide the amount of alimony paid or received: \$ \_\_\_\_\_

The date of your original divorce or separation agreement is  
now **required** on tax returns. Please provide the date: \_\_\_\_\_

- G. **Did you or your spouse have health care coverage through the government Yes No  
marketplace (Obamacare) during 2023?** If yes, you should receive Form 1095-A,  
which is issued by the marketplace. You may receive more than one Form 1095-A  
for 2023. We need all the forms you receive.

**Section 2. - Foreign Assets and Foreign Income**

- A. At any time during 2023 did you, your spouse or your dependents own an interest in, or have signature  
authority over, any financial account (checking, savings, securities or a brokerage account) located in a  
foreign country?  
  
***Include*** accounts shared with dependents that may be temporarily abroad  
(a college student studying overseas), or a parent living in another country.  
***Exclude*** foreign assets/stocks in a US administered broker account, even if  
your broker account says foreign taxes were paid. Yes No
- B. During 2023, did you receive a distribution from, or were you the grantor of, Yes No  
or transferor of money to, a foreign trust?
- C. To the best of your knowledge, do you own any foreign property, hold a business Yes No  
interest in an entity located in a foreign country, or have retirement  
accounts in a foreign country? If yes, please describe.

**Section 3. - Dependent Information (if N/A, draw line through section)**

- A. Are there any changes in dependents to be claimed from last year? Yes No  
If yes, please provide name, date of birth, copy of social security card **AND**  
relationship (son, daughter, parent, etc.)

**Section 3. - Dependent Information (continued)**

- |    |   |     |    |
|----|---|-----|----|
| B. | In cases of divorced/separated families where you are the Non-Custodial parent, do you have Form 8332 signed allowing you to claim the child as your dependent?<br>If yes, provide signed Form 8332.  | Yes | No |
| C. | Did any dependent children earn income from a summer job, a part-time job work study while at college, or as a 1099 payee in 2023?<br>If yes, has a tax return already been filed for the dependent?<br>If no, would you like us to prepare them for an additional fee? | Yes | No |
| D. | Do you have any dependent children under the age of 19, or a full-time student under age 24, with interest, dividends, and capital gains, etc. greater than \$2,500 in 2023?<br>If yes, has a tax return already been filed for the dependent?                          | Yes | No |
| E. | Did any of your dependents have income from a trust in 2023?<br>If yes, has a tax return been filed for the dependent?  | Yes | No |

**If your dependent already filed their tax returns, please provide us a copy.** If your dependent's return was prepared incorrectly, it may delay preparation and e-filing of your tax returns and, more importantly, the family as a whole may pay more tax than required!

**Section 4. - Income**

To assist in gathering your information, please review the attached organizer and cross out any items that no longer apply. Perhaps you changed jobs, banks, credit unions, investment brokers, etc. Please let us know so that we can ask better follow up questions. You may either return the organizer to us with your notes or list the items that no longer apply on a separate sheet of paper. Thank you.

- |    |  |     |    |
|----|--|-----|----|
| A. | Did you receive installment payments in 2023 from real estate you originally sold in a prior year?<br>If yes, we will need details of the sale, if not already provided. | Yes | No |
| B. | Did you sell an existing business, rental, or other property in 2023?<br>If yes, attach a signed copy of the closing papers.   | Yes | No |
| C. | Did you sell any stocks, bonds, etc. in 2023?<br>If yes, provide purchase cost and purchase date(s)  | Yes | No |
| D. | Did you receive payments from a pension, profit sharing or 401(k) plan, Traditional IRA, Roth IRA, Keogh, SIMPLE or SEP in 2023?<br>If yes, provide all Form 1099Rs      | Yes | No |
| E. | Did you convert a traditional IRA to a Roth IRA, including a "back door" Roth in 2023?   | Yes | No |
| F. | Did you receive any disability income during 2023?<br>If yes, provide documentation  | Yes | No |
| G. | Did you cash out any Series EE or U.S. Savings bonds in 2023 that were originally issued after 1989? If yes, provide documentation                                       | Yes | No |

**Thank you for allowing us to serve you this year. We appreciate you!**

**Section 4. - Income (continued)**

- H. Did you have any other income to be reported, such as:
- unemployment income Yes No
  - gambling or lottery earnings Yes No
  - company awards income (trips, prizes, etc.) Yes No
  - jury duty Yes No
  - VENMO, CASH APPS, PayPal, EBay, etc. Yes No
  - other? Indicate \_\_\_\_\_ Yes No

If yes, provide documentation (W2-G, 1099s, etc.)

**Section 5 - Self Employed / Commercial & Residential Rental / Farm** (if N/A, draw line through section)

- A. Did you start a new business in 2023? Yes No  
 If yes, call our office to discuss, if you have not already done so.
- B. Did you acquire a new interest in any partnership or S Corporation? Yes No  
 Are you the partner/shareholder responsible for the preparation of the company's tax return? Yes No  
 If yes, please call us immediately for assistance.  
 If no, please provide Schedule K-1 from the partnership or S Corp.
- C. Please provide an electronic backup of your accounting records, or printed balance sheet and profit and loss statement, if you have not already done so.
- D. Did you make payments in 2023 that would require you to file Form(s) 1099? Yes No  
 If yes, will you prepare and file Form(s) 1099 as required? Yes No  
 If no, do you want our office to prepare Form(s) 1099 for you for an additional fee? Yes No
- E. If you drove your personal vehicle to conduct business, please indicate the following:

	<u>Business miles</u>	<u>Commuting, Personal and Non Business Miles</u>
January 1 - December 31, 2023 _____		

**For Sections 6 and 7 below, we ask that you provide the following, even if you plan to use the standard deduction. Some of these items may qualify for state deductions and credits.**

**Section 6. - Medical, Mortgage Interest, Taxes and Casualty Losses**

- A. Did you list and summarize your 2023 out-of-pocket medical, dental, vision and prescription expenses? Yes No
- B. Did you include mortgage and property tax statements for all properties owned? Yes No
- C. Did you take out a home equity loan this year? Yes No  
 If yes, did you use the proceeds to improve your principal residence? Yes No
- D. Are the total mortgages on your first and/or second residence greater than \$750,000? Yes No  
 If yes, please provide the principal balance at the beginning and end of the year.

**Section 6. - Medical, Mortgage Interest, Taxes and Casualty Losses (continued)**

- E. Did you attach copies of your 2023 registration cards for personal vehicles, boats trailers, etc.? Only the excise tax portion is deductible for Indiana residents. Yes No

Casualty losses

A list of 2023 federally declared disasters is available at <https://www.fema.gov/disasters/disaster-declarations>  
 Only casualty losses caused by fire, flood, wind, etc. in a federally declared disaster area are deductible in 2023. Please provide details on your casualty loss, if due to one of these disasters.

**Section 7. - Charitable Donations**

- A. If you donated to not-for-profit charities by check or credit card in 2023, please list below. **Do not include** amounts paid directly to individuals, "Go-fund-me" accounts, political parties, political action committees or political campaigns. **These payments are not deductible.**

Date Paid	Amount	Name of Charity
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Need more space? Please continue your list on separate sheet of paper or in the appropriate section of the Organizer. As always, keep receipts from the charity to prove your donation.

Please provide your list of donations, even if you do not plan to itemize your deductions. Certain donations qualify for state credits. **We don't want to miss any deductions!!**

- B. If you donated clothing, furniture, household items, shares of stock or other non-cash items in 2023, we are required to report all the following information for non-cash donations:

- Charity name and full address (street, city, state, zip)
- The date of your donation and a complete list of items donated
- Fair market value of donation (you must determine this)

Stating that you donated "6 bags of clothes" is no longer adequate. You are responsible for a detailed list of items and the dollar value of each item donated (example: 30 sweaters, \$3 each). Large value items may require an appraisal before a deduction is allowed. Please provide the letter from the charity showing receipt of the non-cash items.

- C. Did you make any charitable donations directly from your IRA required minimum distribution - called a Qualified Charitable Distribution? Yes No

If yes, please provide documentation from the IRA company and receipt from charity.

- D. Did you contribute to an Indiana Scholarship Granting Organization, (SGO) or an Indiana Neighborhood Assistance Program, (NAP) ? Yes No

If yes, provide the certification letter from the organization. We must attach the letter to the Indiana return and paper file the Indiana return.

**Section 8. - Other Information**

- A. Did you pay student loan interest during 2023? If yes, provide Form 1098E Yes No
- B. Did you gift a total of \$17,001 or more to any individual during 2023?  
If yes, please provide name of individual, date and amount of gift.  
Please note that "gifts" include money, cars, stocks, artwork, etc. Yes No
- C. Did you deposit into any Traditional IRA accounts in 2023? Do not include retirement plan contributions through your employer or Simple Plans.  
If yes, please provide a statement from the IRA company. Yes No
- D. Did you deposit into any Roth IRA accounts in 2023? Do not include retirement plan contributions through your employer or Simple Plans.  
If yes, please provide a statement from the IRA company. Yes No
- E. Did you deposit into a health savings account (HSA) in 2023?  
If yes, is the HSA a single or family plan?  
Please provide Form 5498-A OR a year end statement from your HSA provider Yes No  
Single Family
- F. Did you withdraw from a health savings account (HSA) in 2023?  
If yes, please provide Form 1099-SA from your HSA provider Yes No
- G. Did you pay college education expenses for you, your spouse, or a dependent during 2023?  
If yes, provide Form 1098-T from the college/university & copies of the tuition bills. Yes No
- H. Did you incur child care expenses during 2023?  
If yes, please include the individual or service provider's official name, address, and Tax ID and amount paid for care per child. Yes No

**Section 9. - Indiana Residents Only**

- A. Indiana county as of January 1 Lived in Worked in  

Taxpayer		
Spouse		
- B. Did you deposit into an Indiana College Choice 529 Investment Plan in 2023?  
If yes, please provide the December 31, 2023 statement showing the account number and the amount deposited. Yes No
- C. Did you withdraw from an Indiana 529 Investment Plan in 2023?  
If yes, please provide Form 1099-Q. Yes No
- D. Did you incur education expenses (tuition, fees, books) for dependents who attended an Indiana private school or home school in grades K - 12?  
If yes, provide costs paid for each dependent separately. Yes No

**Section 9. - Indiana Residents Only (continued)**

- E. Homeowners - Please provide the real estate taxes paid on your residence and the Indiana property tax statements.
- F. If you rented a house or apartment, provide the name and address of the landlord, the number of months rented and total rent paid.
- G. Did you purchase any items from out-of-state businesses on which sales tax was not charged (i.e. online purchases)? Yes No  
 If yes, enter total purchase price \$ \_\_\_\_\_

**Section 10. - Michigan Residents Only** Indicate Michigan School District \_\_\_\_\_

- A. Homeowners - Please provide the real estate taxes paid on your residence, the Michigan property tax statements and the dates you made your payments.
- B. Renters - Please provide address of home you rented, Landlord's name and address, number of months rented and the total rent paid for the year.
- C. Did you pay tuition to a Michigan college? Yes No
- D. Did you purchase any items from out-of-state businesses on which sales tax was not charged (i.e. online purchases)? Yes No  
 If yes, enter total purchase price \$ \_\_\_\_\_

**Section 11. - Final Review**

- A. Did you read and answer all the questions in this checklist? Yes
- B. Did you read and sign the "Letter of Engagement"? Yes  
 Please return the "Letter of Engagement" with this checklist.
- C. Did you provide all your documents (W-2s, 1099's, etc.) with this checklist Yes No  
 necessary to complete your tax return?  
 If no, please indicate any additional information you believe is missing.

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**Sending your information back to us by EMAIL**

**\*\*\* When emailing your information to us, please scan all your documents as one or two large PDF files and send as one or two emails. Emails containing multiple PDF files do NOT always transmit properly, which slows preparation of your tax returns. \*\*\***

**If you send more than one email, please number the emails (1 of 4, 2 of 4, etc.) so we can be sure we receive all of them - the volume of email we receive this time of year is very high and we don't want to miss any from you.**



